IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

Akira Takahashi

Attn: Applications Branch

Divisional of Serial No.: 10/259,351

Attorney Docket No. OIP.024D2

Filed: February 18, 2004

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For: SEMICONDUCTOR DEVICE AND METHOD FOR MANUFACTURING SAME

(To Be Amended)

PRELIMINARY AMENDMENT

U.S. Patents and Trademark Office 2011 South Clark Place Customer Window, **Mail Stop Patent Application** Crystal Plaza Two, Lobby, Room 1B03 Arlington, VA 22202

Date: February 18, 2004

Sir:

Preliminary to the examination of the above-identified application, please enter the following amendments and remarks.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 7 of this paper.

Remarks/Arguments begin on page 13 of this paper.